IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.3448 OF 2006
IN
INCOME TAX APPEAL LODGING NO.1874 OF 2006

The Commissioner of Income Tax....Appellant

Vs.

M/s.E.Merck (India) Ltd. ..Respondent

Mr.A.D. Kango for the Appellant.
Ms. A. Vissanji i/b. M/s.S.P. Mehta for the Respondents

CORAM : F.I. REBELLO &
R.S. MOHITE, JJ.
DATED : 10TH DECEMBER 2007

P.C.

. There is a delay of 278 days in preferring the Appeal. Earlier affidavit was filed by Shri T. Sankar, Assistant Commissioner of Income Tax. As the dates stated therein were not correct the Department was asked to file additional affidavit. An additional affidavit has been filed by Shri A.K. Bharadwaj, Assistant Commissioner of Income Tax.

. The order of the ITAT dated 16th June, 2005 was received in the office of the CIT 6 on 29th August, 2005. The last date for filing the Appeal was 13th December, 2005. The approval of the Chief Commissioner of Income Tax was obtained on 14th December, 2005. The Appeal was filed on 18th September, 2006. Between 14th December, 2005 and 18th September, 2006 the cause shown does not amount to sufficient cause. These are Appeals filed after the administrative decision was taken in December, 2005 that the

Department itself will file Appeals.

. Considering the above the cause shown does not amount to sufficient cause. Notice of Motion dismissed.

2. We find that in matter after matter Appeals as being filed beyond time and no action has been taken till date against the erring officials. The result is that it is the interest of revenue which is being affected.

. The copy of this order be sent to the Chairman of the Central Board of Direct Taxes. It is for the C.B.D.T., to take appropriate action against those involved. If the limitation of 120 days as provided under the Income Tax Act is not sufficient it is for them to move the concerned Ministry for amending the law or that there should be no law of limitation for Revenue.

(R.S.MOHITE, J.) **(F.I. REBELLO, J)**